## MUNICIPAL HOME RULE PROGRAM

Town of Reedsville

2022 PROGRESS REPORT

West Virginia
Municipal Home Rule Board
P. O. Box 11360
Charleston, WV 25339-1360
MunicipalHomeRule@wv.gov
304.558.3356

## West Virginia State Code §8-1-5a (m) provides:

"Commencing December 1, 2015, and each year thereafter, each participating municipality shall give a progress report to the Municipal Home Rule Board and commencing January 1, 2016, and each year thereafter, the Municipal Home Rule Board shall give a summary report of all the participating municipalities to the Joint Committee on Government and Finance."

The Municipal Home Rule Board has developed this standard format for Home Rule Program participating municipalities to prepare and submit their respective Annual Progress Reports. The intent of this standard format is to gather and compile information in a consistent, easily understood, and efficient manner that will be used to develop a concise and practical summary report to the Joint Committee on Government and Finance.

Annual Progress Reports must be submitted electronically as an individual file in PDF format no later than the close of business on the first business day of December, by emailing to WV Municipal Home Rule Board at <a href="mailto:MunicipalHomeRule@wv.gov">MunicipalHomeRule@wv.gov</a>.

A. General Information							
Name of Municipality: Town of Reedsville							
Certifying Official: Dennis Pierson				Title: Mayor			
Contact Person: Danielle Spiker				Title: Clerk			
Address: PO Box 397							
City, State, Zip: Reedsville, WV 26547							
Telephone Number: 304-864-3437				Fax Number: 304-864-3427			
E-Mail Address: townofreedsville@frontiernet.net							
2010 Census Population: 593							
B. Municipal Classification							
□с	lass I	☐ Class II	☐ Class III				
C. Atte	est						
I hereby confirm that I am the authorized official for this municipality and certify that the information submitted herein and attached hereto is true and accurate and that this report addresses each and every initiative included in the original Home Rule Pilot Program Plan Application for this municipality and any subsequent amendments, if applicable.							
Dennis Pierson			Dela			11/23/2022	
Type Name of Certifying Official		Signature of Certifying Official		Date			

Please use this page to report progress on each **non-tax related initiative** included in your Home Rule Application and Amendment(s). Each non-tax related initiative must be listed on a separate page.

Initiative:					
Was this non-tax initiative a part of your original plan application $\Box$ or a plan amendment $\Box$ ?					
Has the ordinance(s) needed to implement this initiative been enacted?					
If yes, when was the ordinance enacted?					
If no, please describe challenges faced in enacting the related ordinance(s).					
SUCCESSES — In the space below, please provide a brief narrative which highlights successes realized through the implementation of this initiative and any metrics used to track performance.					
LESSONS LEARNED – In the space below, please provide a brief narrative highlighting lessons learned during implementation of this revenue initiative that would benefit other municipalities.					

Please use this page to report progress on each **tax related initiative** included in your Home Rule Application. Each tax related initiative must be listed on a separate page.

Initiative: Impose a 1% Sales Tax and Reduce A Selected Business & Occupation Tax Category					
Was this tax initiative a part of your original plan application $oximes$ or a plan amendment $oximes$ or N/A $oximes$					
Has the ordinance(s) needed to implement this initiative been enacted?   ☑ Yes ☐ No					
If yes, when was the ordinance enacted? Passed by council 12/13/2021; Effective 7/1/2022					
If no, please describe challenges faced in enacting the related ordinance(s).					
<b>REVENUES</b> — In the space below, please provide a brief narrative highlighting revenue amounts and revenue categories realized; revenue amounts and revenue categories reduced; net revenue gain; and, any metrics used to track performance.					
The Town of Reedsville reduced the B&O tax in the category: Retail (from \$0.50 / \$100 to \$0.30 / \$100, a 40% reduction).					
B&O for fiscal year '21-'22 was \$135,881.96. The 1% sales began 7/1/22. B&O for 7/1/2021 to 11/15/2021 was \$65,034 and B&O for 7/1/2022 to 11/15/2022 was \$73,059 (even with reduced B&O). The estimated quarterly retail B&O tax (after reduction) was \$5,884.36 and the actual collection was \$7,424.06 (even with reduced rates, collection exceeded estimate by \$1,539.70). The 1% tax yielded \$15,119.70 (which exceeded estimates by almost \$5,000) This 1% collection amount does not include most internet sales. Those figures are to begin being collected the first quarter of 2023.					
<b>SUCCESSES</b> – In the space below, please provide a brief narrative highlighting projects, improvements, programming, etc. realized through the implementation of this revenue initiative and any metrics used to track performance.					
The Town has used the additional monies to begin the process of beautifying our Town Park. Regular funds from B&O tax revenue alone could not assist in larger projects. The first phase of the project will add much needed lighting, walking paths, greenery, signs, seating area, trash cans, and a bike rack near our basketball court.					
LESSONS LEARNED – In the space below, please provide a brief narrative highlighting lessons learned during implementation of this revenue initiative that would benefit other municipalities.					